
By: **Delegates Cane, Bozman, and Conway**
Introduced and read first time: February 13, 2004
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Wicomico County - Building Excise Tax**

3 FOR the purpose of authorizing the County Council of Wicomico County to fix and
4 impose, by ordinance, a building excise tax on all types of building construction;
5 requiring the County Council to specify in the ordinance the types of building
6 construction subject to the tax; authorizing the County Council to impose
7 different rates of the building excise tax on different types of building
8 construction subject to the tax; requiring that the revenues from the building
9 excise tax be deposited in the county's general fund; authorizing the County
10 Council to use the revenues from the building excise tax for any lawful purpose;
11 and generally relating to authorizing the County Council of Wicomico County to
12 impose a building excise tax.

13 BY adding to
14 Article 24 - Political Subdivisions - Miscellaneous Provisions
15 Section 9-1002
16 Annotated Code of Maryland
17 (2001 Replacement Volume and 2003 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
19 MARYLAND, That the Laws of Maryland read as follows:

20 **Article 24 - Political Subdivisions - Miscellaneous Provisions**

21 9-1002.

22 (A) THE COUNTY COUNCIL OF WICOMICO COUNTY, BY ORDINANCE, MAY FIX
23 AND IMPOSE A BUILDING EXCISE TAX ON ANY BUILDING CONSTRUCTION WITHIN
24 WICOMICO COUNTY.

25 (B) THE COUNTY COUNCIL SHALL SPECIFY IN THE ORDINANCE THE TYPES OF
26 BUILDING CONSTRUCTION SUBJECT TO THE BUILDING EXCISE TAX.

1 (C) THE COUNTY COUNCIL MAY IMPOSE DIFFERENT RATES OF THE BUILDING
2 EXCISE TAX ON DIFFERENT TYPES OF BUILDING CONSTRUCTION SUBJECT TO THE
3 BUILDING EXCISE TAX.

4 (D) (1) THE REVENUES FROM THE BUILDING EXCISE TAX SHALL BE
5 DEPOSITED IN THE COUNTY'S GENERAL FUND.

6 (2) THE REVENUES FROM THE BUILDING EXCISE TAX MAY BE USED FOR
7 ANY LAWFUL PURPOSE WITHIN THE COUNTY.

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
9 July 1, 2004.